

701—78.13(85GA,SF451) Who must file return. Each taxpayer shall file a true and accurate return with the director. The return shall include all of the information prescribed in 2013 Iowa Acts, Senate File 451, section 26, and any other information or schedules requested by the director. The return shall be signed by an officer or other person duly authorized by the taxpayer and must be certified as correct. If the taxpayer was inactive or ceased the conduct of any activity for which the taxpayer's property was subject to the statewide property tax during the tax year, the return must contain a statement to that effect. [ARC 0965C, IAB 8/21/13, effective 8/2/13; ARC 1105C, IAB 10/16/13, effective 11/20/13]